RICHARDS, LAYTON & FINGER

A PROFESSIONAL ASSOCIATION
ONE RODNEY SQUARE
920 NORTH KING STREET
WILMINGTON, DELAWARE 19801
(302) 651-7700
FAX (302) 651-7701
WWW.RLF.COM

DIRECT DIAL (302) 651-7509 COTTRELL@RLF COM

March 13, 2007

BY E-MAIL & HAND DELIVERY

FREDERICK L COTTRELL, III

DIRECTOR

The Honorable Vincent J. Poppiti BLANK ROME LLP Chase Manhattan Center 1201 Market Street, Suite 800 Wilmington, DE 19801

Re: LG Philips LCD Co., Ltd. v. ViewSonic Corp., et al., C.A. No. 04-343-JJF

Dear Special Master Poppiti:

During our telephonic conference yesterday, counsel for LG Philips, without complying with the required meet and confer procedures, requested an order be issued requiring Tatung America to produce its CAD/CAM drawings for all of its products based on the representation that Tatung America had produced CAD/CAM drawings of some, but not all, of its products. Mr. Kirk followed up this oral request with a written request for the same relief by his letter of March 12, 2007. The Tatung defendants requested an opportunity to investigate this claim prior to the hearing today. Here is their response.

Because the Bates number provided during the conference call was not valid (it was not a production number used), counsel for Tatung Company initially requested that LG Philips identify the specific Tatung America CAD/CAM drawings by Bates number. A copy of the email is attached as Exhibit A. Counsel for LG Philips failed to respond.

Counsel for Tatung then reviewed the most recent production for Tatung America and reconfirmed that Tatung America did not generate CAD/CAM drawings for its products.

Counsel for the Tatung defendants then examined the March 12, 2007 letter from Mr. Kirk. They believe that letter is inaccurate because it suggests that the drawings attached were

RLF1-3126222-1

The Honorable Vincent J. Poppiti March 13, 2007 Page 2

CAD/CAM drawings generated by Tatung America. Indeed, the excerpt from the Tatung Presentation appears intended to create that impression. In fact, the drawings that are attached are engineering drawings which appear in a Service Manual for a 17 inch multimedia monitor manufactured by Topvision Display Technologies, Inc. ("Topvision"). These drawings were provided by Topvision and were not created by the Tatung defendants. Topvision has no affiliation with the Tatung defendants. The Topvision Service Manual was produced by Tatung because it purchased products from Topvision.

Thus, it is clear that this issue is a "red herring" which should not have been brought to the attention of Your Honor. This easily could have been confirmed had LG Philips complied with the meet and confer procedure or more carefully examined the Tatung America production before making its unfounded accusation.

Respectfully,

Frederick L. Cottrell, III

Tr (-040-5

(#2555)

FLC,III/afg Enclosures

Clerk of Court (via CM/ECF) cc:

Richard Kirk, Esquire (via electronic mail)

Cormac T. Connor, Esquire (via electronic mail)

Mark Krietzman, Esquire (via electronic mail)

Scott R. Miller, Esquire (via electronic mail)

Jeffrey B. Bove, Esquire (via electronic mail)